

United States District Court

**EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

COMERCIAL WACO, S.A. de C.V. §
§
V. §
§
UNITED STATES OF AMERICA, and §
MARK W. EVERSON, COMMISSIONER §
OF THE INTERNAL REVENUE SERVICE §

CASE NO. 4:05cv502
(Judge Schneider/Judge Bush)

**MEMORANDUM ADOPTING REPORT AND RECOMMENDATION
OF UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the Report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On September 6, 2006, the Report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that Defendant's Motion to Dismiss be GRANTED and that the above titled and numbered cause of action be DISMISSED. The Court further recommended that the summons issued to Swabs be enforced.

The court, having made a *de novo* review of the objections raised by Plaintiff thereto, is of the opinion that the findings and conclusions of the Magistrate Judge are correct, and the objections of Plaintiff are without merit. Therefore, the court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this court. It is, therefore,

ORDERED that Defendant's Motion to Dismiss is **GRANTED**. It is further
ORDERED that the summons issued to Swabs be enforced. It is finally
ORDERED, ADJUDGED and DECREED that the above titled and numbered cause of
action is **DISMISSED**.

SIGNED this 4th day of October, 2006.



MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE